



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 647

**Assembly
Amendment 1**

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One provision of Assembly Bill 647 would require the Department of Administration (DOA), with respect to each municipality that pays a refund of property taxes levied upon manufacturing property under s. 70.511, Stats., to reimburse the *interest* paid with respect to the refund by the municipality to the owner of the manufacturing property.

Assembly Amendment 1 clarifies that the period during which interest is to be paid by the DOA to the municipality terminates when the “final reviewing authority” makes its determination with respect to the manufacturing property assessment appeal. As drafted, Assembly Bill 647 provides that the payment of interest terminates when the Tax Appeals Commission makes a determination with respect to the manufacturing property assessment appeal. However, the language in Assembly Bill 647 does not address the situation where a court, rather than the Tax Appeals Commission, made the final decision with respect to the appeal. Assembly Amendment 1 also contains language to clarify that the appropriation from which the DOA pays municipalities interest on manufacturing property tax refunds for the prior biennium, although classified as a sum sufficient appropriation, will be an appropriation of a known amount of money.

Assembly Amendment 1 was adopted and Assembly Bill 647, as amended, was recommended for passage by the Assembly Committee on Ways and Means on January 16, 2002 by a vote of Ayes, 13; Noes, 0.

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